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3 of Art. X of the Constitution), should be resolved in favor of such power, the doctrine of the principal case would at least require an exception to be made in the case of taxation for public school purposes.

BANKRUPTCY.—We continue our summary of recent important rulings in bankruptcy.

Referring to our note (ante, page 438) upon *Pirie* v. *Chicago Title and Trust Co.*, 21 Sup. Ct. 906, on the subject of unlawful preferences, we call attention to the following:

Mortgages: *In re Sanderson*, 109 Fed. 857, a mortgage was adjudged void as a preference which had been given for a prior indebtedness within four months of the petition in bankruptcy. But a different ruling was made in *In re Davidson*, 109 Fed. 882, where, as to the prior debt, the mortgage was merely substituted for another security given with original debt and surrendered when mortgage executed.

Chattel Mortgages: *In re Platts*, 110 Fed. 126, the court avoided a mortgage executed within four months before petition filed, upon a stock of goods, the mortgagor retaining possession and paying expenses and debts out of proceeds.

Interest: *In re Kellar*, 110 Fed. 348, where an insolvent, within four months, etc., paid interest in advance for renewals, it was *held* not a preference.

Claims Paid: *In re Bashline*, 109 Fed. 965, one was held to have received a preference who within four months, etc., had accepted payment of claims.

Duty of Creditor Receiving Preference: In *Dickinson* v. *Security Bank*, 110 Fed. 353, creditor's only duty *held* to be the surrender of the preference in kind, when it consisted of specific property and not cash.

Deposits in Bank: *In re Kellar* (*supra*), deposits applied by bank as against an overdraft of bankrupt within four months, etc., *held* a preference.

Garnishment: The Bankrupt Act includes voluntary and involuntary proceedings, and a garnishment made within four months of insolvent's adjudication in voluntary proceedings is released. The garnishee may pay the money into the bankrupt court and be protected. *In re McCartney*, 109 Fed. 621.

Insurance Policy: *In re Graham*, 109 Fed. 133, where an insurance policy, under which a loss had occurred, had been assigned within four months, etc., *held*, a voidable preference.

PERSONS WITHIN THE BANKRUPT ACT.

Farmers—Chiefly Engaged: *In re Mackey*, 110 Fed. 355, this clause of the act was passed upon, and the question whether bankrupt was "chiefly engaged" in farming held to be dependent upon the circumstances. The fact that his time or capital was principally devoted to a certain pursuit not conclusive of question of chief occupation. See also *In re Fly*, 110 Fed. 141.

Mining Corporations: *In re Keystone Coal Co.*, 109 Fed. 872, a mining corporation of the class defined, was held not subject to involuntary proceedings.

BANKRUPTCY—MISCELLANEOUS.

Extra Compensation to Trustee: An especially important ruling is that of *In re*

Epstein, 109 Fed. 878, where the court denied extra compensation to trustee, although by his personal attention and skill the fund was largely increased. The words of the statute were held to give the court no latitude of construction.

Torts—Breach of Marriage-Promise: In re Freche, 109 Fed. 620, a judgment for damages for seduction *held* not released by discharge. And *In re Fife*, 109 Fed. 880, a judgment for breach of promise of marriage recovered before bankrupt's discharge, *held*, provable.

Power of Referee to Award Injunction to Foreclosure Sale: In re Matthews, 109 Fed. 603, it was held that a referee in bankruptcy, on petition of trustee, and where all parties appear voluntarily, may enjoin a sale of bankrupt's mortgaged property and may order a sale thereof free of liens. General Order No. 12 in bankruptcy and section 23b of the act construed.